

Maine Revised Statutes

Title 36: TAXATION

Chapter 907: MAINE RESIDENTS PROPERTY TAX PROGRAM

§6211. AUDIT OF CLAIM

If, on the audit of any claim filed under this chapter, the State Tax Assessor determines the amount to have been incorrectly determined, the assessor shall redetermine the claim and shall notify the claimant of the redetermination and the reasons for it. The redetermination is reviewable in accordance with section 151. If the claim has been paid, the amount paid in excess of that legally due is subject to interest at the rate determined pursuant to section 186. The assessor may credit a benefit payable to a claimant under this chapter against a liability of that claimant pursuant to this section. [2005, c. 332, §27 (AMD) .]

SECTION HISTORY

1987, c. 516, §§3,6 (NEW). 2005, c. 332, §27 (AMD) .

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